

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

ROGER BYRNE, )  
 )  
 Plaintiff/ Counterclaim )  
 Defendant, )  
 )  
 v. ) Case No. 2:06-cv-12179  
 )  
 UNITED STATES OF AMERICA, ) Hon. Arthur J. Tarnow  
 ) Magistrate Judge Scheer  
 Defendant/Counterclaim )  
 Plaintiff, )  
 )  
 v. )  
 )  
 ERIC C. KUS, and )  
 BERNARD D. FULLER, )  
 )  
 Additional Defendants )  
 on Counterclaim. )

JUDGMENT

Judgment is entered as follows:

(1) in favor of the United States and against Roger Byrne in the amount of \$594,774.58 for unpaid federal tax liabilities under 26 U.S.C. § 6672, for the quarterly tax periods ended June 30, 2006, September 30, 2006, and December 31, 2006, plus statutory additions accruing from June 28, 2010, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, as specified in 28 U.S.C. § 1961;

(2) in favor of the United States and against Eric C. Kus in the amount of \$594,774.84 for unpaid federal tax liabilities under 26 U.S.C. § 6672, for the quarterly tax periods ended June 30, 2006, September 30, 2006, and December 31, 2006, plus statutory additions accruing from June 28, 2010, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, as specified in 28 U.S.C. § 1961.

ENTER: July \_\_\_, 2010

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ARTHUR J. TARNOW  
Judge, United States District Court

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